

## **TRAINING ANNOUNCEMENT**

Tom Wagner, Delaware's Auditor of Accounts, is pleased to announce that his office is jointly sponsoring a training session with the local Dover Capital Chapter of the Association of Government Accountants (AGA) on November 12-13, 2008. The two-day training will be on "Auditing for Internal Fraud." The AGA was started in 1950 and it supports the careers and professional development of State, federal, and local government finance professionals. The Association offers education, research, publications (also available online), certification, and conferences to anyone who works in a financial-related field. To learn more about AGA, please visit their website at [www.agacgfm.org](http://www.agacgfm.org). Tom would like to encourage all government finance professionals to join the Dover Capital Chapter of AGA to help with their professional development.

### **Auditing for Internal Fraud**

Date: November 12-13, 2008

Time: Registration and Continental Breakfast: 8:00 am to 8:30 am  
Class: 8:30 am to 4:30 pm  
Lunch and afternoon snack will be served  
November 12 lunch – baked ziti, marinated chicken breast, soup or salad, rolls, dessert, and beverage  
November 13 lunch – roast beef, grilled tuna, soup or salad, rolls, dessert, and beverage

Location: Polytech Adult Education  
823 Walnut Shade Road  
Woodside, DE 19980

Instructor: Dennis F. Dycus, CFE, CPA, CGFM

CPE's: 16

Course Level: Basic

Prerequisite: None

Who Should Attend:

- Certified Fraud Examiners and other anti-fraud specialists.
- Internal and independent auditors seeking to increase their anti-fraud effectiveness.
- Professionals who want to help deter fraud within their entities.
- Employees and educators seeking the knowledge necessary to detect fraudulent activities.

Cost: \$425 for AGA Members  
\$450 for Non-AGA Members

"Auditing for Internal Fraud" will help you develop and sharpen your existing skills and teach you the techniques necessary for effective fraud detection. You will learn the fundamentals of auditing for fraud with a special emphasis on understanding the common schemes, legal elements, detection techniques, and methods of preventing occupational fraud.

Course objectives include:

- Introduction to fraud examination.
- Avoiding malpractice: the auditor's fraud responsibilities.
- Legal elements of fraud.
- The fundamentals of occupational fraud and abuse.
- Common internal fraud schemes including:
  - Fraudulent financial statements,
  - Bribery and corruption,
  - Asset misappropriation,
  - Skimming, and
  - Fictitious disbursements.
- Techniques for balance sheet and income statement analysis.
- Deterrence of management and occupational fraud.

Dennis F. Dycus presently serves as the Director of the Division of Municipal Audit for the Comptroller of the Treasury, State of Tennessee. The division is responsible for the audit of all municipalities, utility districts, school activity and cafeteria funds, housing authorities, certain not-for-profit organizations, and other quasi-governmental entities in the State of Tennessee. In addition, numerous audits for fraud, waste, and abuse are conducted by the division's staff each year.

From the beginning of his career with a national accounting firm, through the last 34 years of involvement with the audits of all forms of governmental entities, Mr. Dycus brings a wealth of practical experience to his presentations.

Mr. Dycus is a graduate of Western Kentucky University and is a CFE, CPA, and CGFM. He is a frequent guest speaker/lecturer for various college business/accounting classes, professional associations, local, state, and national conferences and not-for-profit organizations. In 1996, the ETA Omicron Chapter of Beta Alpha Psi presented him with the Distinguished Alumnus Award in recognition of his support of the WKU Accounting Department.

Mr. Dycus is president emeritus of the Middle Tennessee ACFE Chapter, a charter member of the Association of Certified Fraud Examiners, a former member of the Association's Board of Regents, an Association Fellow, and an adjunct faculty member. He is an active member of the American Institute of Certified Public Accountants, the Tennessee Society of Certified Public Accountants, the Government Finance Officers Association, and the Association of Government Accountants.

Mr. Dycus has developed and conducted training programs in all 50 states, Canada, Guam, Austria, and Puerto Rico, related to the detection and prevention of fraud as well as all aspects of governmental accounting, auditing, and financial reporting for numerous professional organizations and individual professional firms. He received the Distinguished Discussion Leader Award from both the Florida Society and Tennessee Society of CPAs and in 1989 and again in 1997, he was the AGA's National Education and Training Award. In 2003 he was the recipient of the Tennessee Society of CPA's first ever, *Outstanding CPA in Government Award*, and in 2001 was presented with the *Outstanding CFE in Government Award* by the Association of Certified Fraud Examiners at their 15<sup>th</sup> Annual Conference in Las Vegas.

**All attendees are required to mail or fax the registration form along with a check payable to the Office of Auditor of Accounts to Ms. Beth Draper, Administrative Specialist, 401 Federal Street, Suite 1, Dover, DE 19901 or fax to 302-739-2723, by October 13, 2008.**

If you have questions, please contact Ms. Beth Draper, at 302-857-3903 or Ms. Kimberly Zink, Support Services Administrator, at 302-857-3904. Thank you for your interest and we look forward to seeing you there!

**OFFICE OF AUDITOR OF ACCOUNTS  
REGISTRATION FORM  
FOR  
AUDITING FOR INTERNAL FRAUD**

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NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
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TELEPHONE NUMBER: \_\_\_\_\_

FAX NUMBER: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

AMOUNT ENCLOSED: \_\_\_\_\_

**PLEASE MAKE CHECK PAYABLE TO THE OFFICE OF AUDITOR OF  
ACCOUNTS.**

REGISTRATION FORM MUST BE RETURNED TO THE OFFICE OF AUDITOR  
OF ACCOUNTS BY **10/13/08**

PLEASE RETURN THE FORM AND CHECK TO:

MS. BETH DRAPER  
OFFICE OF AUDITOR OF ACCOUNTS  
TOWNSEND BUILDING, SUITE 1  
401 FEDERAL STREET  
DOVER, DE 19901